## REMARKS

Withdrawn claims 39-44 are cancelled. Claims 45 and 66 have been amended to insert a comma at the end of step (c). Claim 66 is further amended to delete "material" and to recite "poorly soluble drug" in step (e) to be consistent with step (d). No new matter has been added by the present amendments.

If there are any additional charges or any credits, please apply them to Deposit Account No. 03-2095.

Date: 29 Nomber 2010

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